

# **ANNUAL REPORT**

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET

ONALASKA, WI 54650

For the Year Ended: DECEMBER 31, 2004

# WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

# **SIGNATURE PAGE**

I	FRED BUEHLER		of
	(Person responsible for accou	nts)	
	Onalaska Municipal Water Utility	, certify	that I
	(Utility Name)		
knowledge, informa	onsible for accounts; that I have examined the tion and belief, it is a correct statement of the by the report in respect to each and every many	business and affairs of said utilit	-
		03/30/2005	
(Signature	of person responsible for accounts)	(Date)	
FINANCIAL SERVI	CES DIRECTOR/TREASURER	_	
	(Title)		

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#### **IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name: ONALASKA MUNICIPAL WATER UTILITY** 

Utility Address: 415 MAIN STREET ONALASKA, WI 54650

When was utility organized? 6/14/1894

Report any change in name:

Effective Date: Utility Web Site:

#### Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER

Title: FINANCIAL SERVICES DIRECTOR/TREASURER

Office Address:

415 MAIN STREET ONALASKA, WI 54650

**Telephone:** (608) 781 - 9530 **Fax Number:** (608) 781 - 9534

E-mail Address: fbuehler@cityofonalaska.co

#### Individual or firm, if other than utility employee, preparing this report:

Name: LYNDA RICKOFF CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602-1508

**Telephone:** (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140 E-mail Address: lrickoff@habco.com

# President, chairman, or head of utility commission/board or committee:

Name: MIKE GIESE

Title: CHAIR

Office Address:

415 MAIN STREET ONALASKA, WI 54650

**Telephone:** (608) 781 - 9530 **Fax Number:** (608) 781 - 9534

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

#### **IDENTIFICATION AND OWNERSHIP**

Individual or firm, if other than utility employee, auditing utility records:

Name: Title:

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602-1508

**Telephone:** (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140 E-mail Address: lrickoff@habco.com

Date of most recent audit report: 3/4/2005 Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: MR RON LUND

Title: PUBLIC WORKS DIRECTOR

Office Address:

415 MAIN STREET ONALASKA, WI 54650

**Telephone:** (608) 781 - 9537 **Fax Number:** (608) 781 - 9506

E-mail Address:

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

MR MIKE GIESE, CHAIR MR JIM OLSON, ALDERPERSON MS KIM SMITH, VICE CHAIR

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

# **IDENTIFICATION AND OWNERSHIP**

Firm Name:			
Contact Person:			
Title:			
Telephone:			
Fax Number:			
E-mail Address:			
Contract/Agreeme	ent beginning-ending dates:		_

Provide a brief description of the nature of Contract Operations being provided:

# **INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,455,082	1,591,430	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	705,969	671,132	2
Depreciation Expense (403)	180,936	172,886	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	278,123	265,076	5
Total Operating Expenses	1,165,028	1,109,094	
Net Operating Income	290,054	482,336	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	290,054	482,336	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	33,769	32,254	10
Miscellaneous Nonoperating Income (421)	391,864	466,398	_ 11
Total Other Income	425,633	498,652	
Total Income	715,687	980,988	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(56,998)	0	_ 12
Other Income Deductions (426)	164,615	155,994	13
Total Miscellaneous Income Deductions	107,617	155,994	
Income Before Interest Charges	608,070	824,994	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	98,249	104,929	_ 14
Amortization of Debt Discount and Expense (428)	3,566	3,661	15
Amortization of Premium on DebtCr. (429)	0	0	_ 16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	_ 18
Interest Charged to ConstructionCr. (432)	0	0	19
Total Interest Charges	101,815	108,590	
Net Income	506,255	716,404	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,186,748	796,252	_ 20
Balance Transferred from Income (433)	506,255	716,404	21
Miscellaneous Credits to Surplus (434)	0	7,674,092	_ 22
Miscellaneous Debits to SurplusDebit (435)	0	0	23
Appropriations of SurplusDebit (436)	0	0	_ 24
Appropriations of Income to Municipal FundsDebit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,693,003	9,186,748	

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,455,082		1,455,082	1
Total (Acct. 400):	1,455,082	0	1,455,082	
Operation and Maintenance Expense (401-402):				
Derived Total (191)	705,969		705,969	2
Total (Acct. 401-402):	705,969	0	705,969	
Depreciation Expense (403):	400.000		100.000	•
Derived	180,936	0	180,936	3
Total (Acct. 403):	180,936	0	180,936	
Amortization Expense (404-407): Derived	0		0	4
Total (Acct. 404-407):	0	0	0	4
	<u> </u>	<u> </u>		
Taxes (408): Derived	278,123		278,123	5
Total (Acct. 408):	278,123	0	278,123	3
Revenues from Utility Plant Leased to Others (412):	27 0,120		2:0,:20	
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	290,054	0	290,054	
	,			
OTHER INCOME				
Income from Merchandising, Jobbing and Contract W	•		0	
Derived Total (Acct. 415-416):	0 0	0	0	8
	<u> </u>	<u> </u>		
Income from Nonutility Operations (417): NONE	0		0	9
Total (Acct. 417):	<b>0</b>	0	0	9
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	.0
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	24,616	0	24,616	11

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON ASSESSMENTS	9,153	0	9,153 12
Total (Acct. 419):	33,769	0	33,769
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		391,864	391,864 13
NONE	0	0	<u> </u>
Total (Acct. 421):	0	391,864	391,864
TOTAL OTHER INCOME:	33,769	391,864	425,633
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(56,998)		(56,998)15
NONE	0	0	0 16
Total (Acct. 425):	(56,998)	0	(56,998)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		164,615	164,615 17
NONE	0	0	0 18
Total (Acct. 426):	0	164,615	164,615
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(56,998)	164,615	107,617
INTEREST CHARGES			
INTEREST CHARGES			
Interest on Long-Term Debt (427): Derived	98,249		98,249 19
Total (Acct. 427):	98,249	0	98,249
	30,243		30,243
Amortization of Debt Discount and Expense (428): 1996 AND 2001 ISSUANCE COST AND DISCOUNT	3,566		2 Ecc 20
Total (Acct. 428):	3,566		3,566 20 3,566
	3,300	<u> </u>	3,300
Amortization of Premium on DebtCr. (429): NONE	0		0.24
	0	0	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):	•		0.00
Derived	0	^	0 22
Total (Acct. 430):	0	0	0

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to ConstructionCr. (432): NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	101,815	0	101,815
NET INCOME:	279,006	227,249	506,255
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,202,252		9,186,748 25
Total (Acct. 216):	1,202,252	7,984,496	9,186,748
Balance Transferred from Income (433):			
Derived	279,006		506,255 26
Total (Acct. 433):	279,006	227,249	506,255
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to SurplusDebit (435): NONE	0	0	0.00
	0	0 <b>0</b>	0 28
Total (Acct. 435)Debit:	<u> </u>	<u> </u>	
Appropriations of SurplusDebit (436): Detail appropriations to (from) account 215			0 29
Total (Acct. 436)Debit:	0	0	0
Appropriations of Income to Municipal FundsDebit (439):			
NONE	0		0 30
Total (Acct. 439)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,481,258	8,211,745	9,693,003

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# **INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Revenues (account 415)						0	1
Costs and Expenses of Merchandising,	Jobbing and	Contract Worl	k (416):				
Cost of merchandise sold						0	2
Payroll						0	3
Materials						0	4
Taxes						0	5
Other (list by major classes):							
						0	6
Total costs and expenses	0	0	0	O	)	0	
Net income (or loss)	0	0	0	C	)	0	

#### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,455,082	0	0	0	1,455,082	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	1,455,082	0	0	0	1,455,082	:

#### **DISTRIBUTION OF TOTAL PAYROLL**

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- 2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- 3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- 4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	323,318		323,318	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,390		3,390	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	326,708	0	326,708	

# **FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)
Water	8.4 1
Electric	2
Gas	3
Sewer	4

# **BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,076,612	16,519,790	_ 1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,553,099	4,334,339	2
Net Utility Plant	13,523,513	12,185,451	
Utility Plant Acquisition Adjustments (117-118)			_ 3
Other Utility Plant Adjustments (119)			_ 4
Total Net Utility Plant	13,523,513	12,185,451	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	_ 5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	315,306	337,661	8
Special Funds (125-128)	712,340	716,267	9
Total Other Property and Investments CURRENT AND ACCRUED ASSETS	1,027,646	1,053,928	
Cash and Working Funds (131)	271,170	34,395	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,156,051	1,127,508	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	186,916	188,509	15
Other Accounts Receivable (143)	1,612	2,180	16
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	17
Receivables from Municipality (145)	287,140	400,463	18
Materials and Supplies (151-163)	21,493	11,249	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,924,382	1,764,304	-
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,785	28,352	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits  Total Assets and Other Debits	24,785 16,500,326	28,352 15,032,035	_

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# **BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,806,630	2,801,961	26
Appropriated Earned Surplus (215)	852,982	852,982	27
Unappropriated Earned Surplus (216)	9,693,003	9,186,748	_ 28
Total Proprietary Capital	13,352,615	12,841,691	
LONG-TERM DEBT			
Bonds (221-222)	1,948,053	2,095,970	_ 29
Advances from Municipality (223)	0	0	_ 30
Other Long-Term Debt (224)	0	0	_ 31
Total Long-Term Debt CURRENT AND ACCRUED LIABILITIES	1,948,053	2,095,970	
Notes Payable (231)	0	0	32
Accounts Payable (232)	34,665	14,087	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	10,000	10,000	35
Taxes Accrued (236)	1,410	628	36
Interest Accrued (237)	13,684	13,630	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	20,090	9,265	41
Total Current and Accrued Liabilities	79,849	47,610	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	_ 42
Customer Advances for Construction (252)			_ 43
Other Deferred Credits (253)	1,119,809	46,764	_ 44
Total Deferred Credits	1,119,809	46,764	
OPERATING RESERVES			
Property Insurance Reserve (261)			_ 45
Injuries and Damages Reserve (262)			_ 46
Pensions and Benefits Reserve (263)			_ 47
Miscellaneous Operating Reserves (265)			_ 48
Total Operating Reserves  Total Liabilities and Other Credits	0 16,500,326	0 15,032,035	=

#### **NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					_
Total Utility Plant - First of Year	16,519,790	0	0	0	1
(Should agree	with Util. Plant	Jan. 1 in Proper	ty Tax Equiva	lent Schedule)	
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,306,484	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,770,128	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	17,076,612	0	0	0	
<b>Accumulated Provision for Depreciation and Amort</b>	ization:				
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,092,526	0	0	0 1	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,460,573	0	0	0 1	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)				1	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)				1	13
Accumulated Provision for Amortization of Utility Plant in Service (114)				1	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)				1	15
Accumulated Provision for Amortization of Property Held for Future Use (116)				1	16
Total Accumulated Provision	3,553,099	0	0	0	
Net Utility Plant	13,523,513	0	0	0	

# ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	3,038,381				3,038,381	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	180,936				180,936	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	42,847				42,847	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	223,783	0	0	0	223,783	16
Debits during year						17
Book cost of plant retired	29,674				29,674	18
Cost of removal	0				0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	1,139,964				1,139,964	_
					0	_
					0	23
					0	24
Total debits	1,169,638	0	0	0	1,169,638	25
Balance end of year (111.1)	2,092,526	0	0	0	2,092,526	_ 26

# ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,295,958				1,295,958	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	164,615				164,615	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	_ 13
					0	_ 14
					0	15
Total credits	164,615	0	0	0	164,615	16
Debits during year						17
Book cost of plant retired	0				0	_ 18
Cost of removal	0				0	_ 19
Other debits (specify):						20
					0	_
					0	_
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,460,573	0	0	0	1,460,573	_ 26

# **NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	-
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

# ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	_ 1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	_
Deductions:		•
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	-
Balance end of year	0	<u>-</u> =

# **MATERIALS AND SUPPLIES**

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (15	4)				0	0	3
<b>Total Electric Utility</b>					0	0	•

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	21,493	11,249	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	21,493	11,249	=

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# UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written C			
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1996 MRB issuance cost and discount	1,449	428	8,019	1
2001 MRB ISSUANCE COST AND DISCOUNT	2,118	428	16,766	2
Total			24,785	
Unamortized premium on debt (251) NONE		_		3
Total		_	0	

# **CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,801,961	1
Changes during year (explain):		
FROM CAPITAL PROJECTS	4,669	2
Balance end of year	2,806,630	:

# **BONDS (ACCTS. 221 AND 222)**

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 G.O. Bonds	08/01/1995	10/01/2014	5.50%	3,749	1
1996 MRB	04/02/1996	12/01/2015	5.28%	594,367	2
1998 G.O. Bonds	04/14/1998	10/01/2012	4.44%	381,250	3
2001 MRB	03/15/2001	12/01/2012	4.12%	695,400	4
2002 G.O. BONDS	04/15/2002	10/01/2021	4.03%	160,158	5
2002 G.O. REFUNDING BONDS	08/01/2002	10/01/2019	3.30%	48,129	6
2003 G.O. BONDS	05/01/2003	04/01/2023	4.30%	15,000	7
2004 G.O. BONDS	04/01/2004	10/01/2024	3.86%	50,000	8
		Total Bonds (A	ccount 221):	1,948,053	_
Total Reacquired Bonds (Account 222)				0	_ 9

Net amount of bonds outstanding December 31: 1,948,053

#### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	<b>(f)</b>

**NONE** 

# **TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)			
Balance first of year	628	1		
Accruals:				
Charged water department expense	278,123	2		
Charged electric department expense		3		
Charged sewer department expense		4		
Other (explain):				
NONE		5		
Total Accruals and other credits	278,123			
Taxes paid during year:				
County, state and local taxes	251,306	6		
Social Security taxes	24,111	7		
PSC Remainder Assessment	1,924	8		
Other (explain):				
NONE		9		
Total payments and other debits	277,341			
Balance end of year	1,410	:		

# **INTEREST ACCRUED (ACCT. 237)**

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	of Year (b)	During Year (c)	During Year (d)	Balance End of Year (e)	
Bonds (221)					
2003 GO BONDS	433	646	914	165	1
2004 GO BONDS	0	1,304	0	1,304	2
1995 GO Bonds	95	332	377	50	3
1996 MRB	2,937	34,385	34,546	2,776	4
1998 GO Bonds	4,918	18,922	19,286	4,554	5
2001 MRB	2,867	33,365	33,738	2,494	6
2002 G.O. BONDS	1,885	7,355	7,392	1,848	7
2002 GO REFUNDING BONDS	495	1,940	1,942	493	8
Subtotal	13,630	98,249	98,195	13,684	
Advances from Municipality (223)					•
NONE	0			0	9
Subtotal	0	0	0	0	•
Other Long-Term Debt (224)					•
	0			0	10
Subtotal	0	0	0	0	•
Notes Payable (231)					•
NONE	0			0	11
Subtotal	0	0	0	0	•
Total	13,630	98,249	98,195	13,684	=

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#### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		_ 1
Total (Acct. 123):	0	-
Other Investments (124):		
SPECIAL ASSESSMENTS	315,306	_ 2
Total (Acct. 124):	315,306	_
Sinking Funds (125):		
REDEMPTION FUND	18,230	_ 3
Total (Acct. 125):	18,230	-
Depreciation Fund (126):		
SPECIAL DEPRECIATION FUND	475,000	- 4
Total (Acct. 126):	475,000	-
Other Special Funds (128):		
RESERVE FUND	219,110	_ 5
Total (Acct. 128):	219,110	-
Interest Special Deposits (132): NONE		6
Total (Acct. 132):	0	-
Other Special Deposits (134): NONE		- 7
Total (Acct. 134):	0	- '
Notes Receivable (141):	-	-
NONE Total (Acct. 141):	0	- 8
· · · · · · · · · · · · · · · · · · ·	<u> </u>	-
Customer Accounts Receivable (142):	106.016	•
Water Electric	186,916	- 9 - 10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	186,916	_
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	1,612	_ 15
Total (Acct. 143):	1,612	

#### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars	Balance End of Year	
(a)	(b)	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY	263,612	16
DUE FROM CAPITAL PROJECTS	23,528	17
Total (Acct. 145):	287,140	_
Prepayments (165): NONE		18
Total (Acct. 165):	0	- 10
Extraordinary Property Losses (182):		_
NONE		19
Total (Acct. 182):	0	- -
Preliminary Survey and Investigation Charges (183):		
NONE		_ 20
Total (Acct. 183):	0	-
Clearing Accounts (184): NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185): NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		_ 23
Total (Acct. 186):	0	_
Payables to Municipality (233): NONE		24
Total (Acct. 233):	0	_
Other Deferred Credits (253):		
Regulatory Liability	1,082,966	_ 25
DEFERRED REVENUE	7,672	26
ACCRUED EMPLOYEE BENEFITS	29,171	_ 27
Total (Acct. 253):	1,119,809	-

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#### **RETURN ON RATE BASE COMPUTATION**

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,226,340	0	0	0	7,226,340	1
Materials and Supplies	16,371	0	0	0	16,371	2
Other (specify):						_
					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,565,453	0	0	0	2,565,453	4
Customer Advances for Construction					0	5
Regulatory Liability	541,483	0	0	0	541,483	6
					0	7
Average Net Rate Base	4,135,775	0	0	0	4,135,775	
Net Operating Income	290,054	0	0	0	290,054	8
Net Operating Income						
as a percent of Average Net Rate Base	7.01%	N/A	N/A	N/A	7.01%	

# IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**NONE** 

# REGULATORY LIABILITY - PRE-2003 HISTORICAL ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY PLANT (253)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	_
Add credits during year:						•
Establish Regulatory Liability 1/1/04	1,139,964	0	0	0	1,139,964	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	56,998				56,998	4
Other (specify): NONE					0	5
Balance End of Year	1,082,966	0	0	0	1,082,966	

#### FINANCIAL SECTION FOOTNOTES

#### Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

#### Signature Page (Page ii)

#### **General footnotes**

To the City Council City of Onalaska Onalaska, Wisconsin

We have compiled the accompanying balance sheets of the City of Onalaska Water Utility as of December 31, 2004 and 2003, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin March 4, 2005

# **WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,394,126	1,535,445	_ 1
Total Sales of Water	1,394,126	1,535,445	-
Other Operating Revenues			
Forfeited Discounts (470)	7,784	7,719	2
Miscellaneous Service Revenues (471)	3,975	4,005	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	49,197	44,261	6
Total Other Operating Revenues	60,956	55,985	_
Total Operating Revenues	1,455,082	1,591,430	_
Operation and Maintenenance Expenses Source of Supply Expense (600-617)	22,545	29,210	7
Pumping Expenses (620-633)	138,899	152,990	_ 8
Water Treatment Expenses (640-652)	98,791	68,372	_ 9
Transmission and Distribution Expenses (660-678)	221,246	199,661	_ 10
Customer Accounts Expenses (901-905)	38,126	35,678	_ 11
Sales Expenses (910)	0	0	_ 12
Administrative and General Expenses (920-932)	186,362	185,221	_ 13
Total Operation and Maintenenance Expenses	705,969	671,132	-
Other Operating Expenses			
Depreciation Expense (403)	180,936	172,886	14
Amortization Expense (404-407)		0	15
Taxes (408)	278,123	265,076	_ 16
Total Other Operating Expenses	459,059	437,962	_
Total Operating Expenses	1,165,028	1,109,094	-
NET OPERATING INCOME	290,054	482,336	_

#### **WATER OPERATING REVENUES - SALES OF WATER**

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				-
Residential	5,293	393,035	796,664	4
Commercial	464	204,331	260,434	5
Industrial	6	3,232	4,113	6
Total Metered Sales to General Customers (461)	5,763	600,598	1,061,211	•
Private Fire Protection Service (462)	48		13,772	7
Public Fire Protection Service (463)	1		280,109	8
Other Sales to Public Authorities (464)	44	34,254	36,023	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	1,527	3,011	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,857	636,379	1,394,126	<b>=</b>

## **SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
CITY OF LA CROSSE	NORTH KINNEY COULEE	1,527	3,011	1
Total		1,527	3,011	

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## **OTHER OPERATING REVENUES (WATER)**

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	280,109	_ 1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	280,109	- -
Forfeited Discounts (470):		
Customer late payment charges	7,784	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,784	-
Miscellaneous Service Revenues (471):		_
TRANSFER FEES	3,070	7
MISCELLANEOUS	905	8
Total Miscellaneous Service Revenues (471)	3,975	_
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	_
Interdepartmental Rents (473):		_
NONE		10
Total Interdepartmental Rents (473)	0	_
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	41,822	11
Other (specify):		_
AM-1 METER CHARGES	4,316	_ 12
MISCELLANEOUS	3,059	_ 13
Total Other Water Revenues (474)	49,197	_

## **WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	22,545	20,601
Operation Labor and Expenses (601)		0
Purchased Water (602)		0
Miscellaneous Expenses (603)		0
Rents (604)		0
Maintenance Supervision and Engineering (610)		0
Maintenance of Structures and Improvements (611)		0
Maintenance of Collecting and Impounding Reservoirs (612)		0
Maintenance of Lake, River and Other Intakes (613)		0
Maintenance of Wells and Springs (614)		0
Maintenance of Infiltration Galleries and Tunnels (615)		0
Maintenance of Supply Mains (616)		68
Maintenance of Miscellaneous Water Source Plant (617)		8,541
Total Source of Supply Expenses	00.545	29,210
Total Source of Supply Expenses  PUMPING EXPENSES	22,545	29,210
PUMPING EXPENSES	22,545	29,210
PUMPING EXPENSES Operation Supervision and Engineering (620)	22,545	0
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621)		0
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)		0 0 0
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623)	94,335	0 0 0 107,822
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)		0 0 0
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625)	94,335	0 0 0 107,822 32,865 0
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)  Expenses TransferredCredit (625)  Miscellaneous Expenses (626)	94,335	0 0 0 107,822 32,865 0
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627)	94,335	0 0 0 107,822 32,865 0
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)  Expenses TransferredCredit (625)  Miscellaneous Expenses (626)  Rents (627)  Maintenance Supervision and Engineering (630)	94,335	0 0 0 107,822 32,865 0 0
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)  Expenses TransferredCredit (625)  Miscellaneous Expenses (626)  Rents (627)  Maintenance Supervision and Engineering (630)  Maintenance of Structures and Improvements (631)	94,335	0 0 0 107,822 32,865 0 0
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)  Expenses TransferredCredit (625)  Miscellaneous Expenses (626)  Rents (627)  Maintenance Supervision and Engineering (630)  Maintenance of Structures and Improvements (631)  Maintenance of Power Production Equipment (632)	94,335 32,989 756	0 0 0 107,822 32,865 0 0
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)  Expenses TransferredCredit (625)  Miscellaneous Expenses (626)  Rents (627)  Maintenance Supervision and Engineering (630)  Maintenance of Structures and Improvements (631)	94,335 32,989	0 0 0 107,822 32,865 0 0 0 427
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)  Expenses TransferredCredit (625)  Miscellaneous Expenses (626)  Rents (627)  Maintenance Supervision and Engineering (630)  Maintenance of Structures and Improvements (631)  Maintenance of Power Production Equipment (632)	94,335 32,989 756	0 0 0 107,822 32,865 0 0 0 427
PUMPING EXPENSES Operation Supervision and Engineering (620) Fuel for Power Production (621) Power Production Labor and Expenses (622) Fuel or Power Purchased for Pumping (623) Pumping Labor and Expenses (624) Expenses TransferredCredit (625) Miscellaneous Expenses (626) Rents (627) Maintenance Supervision and Engineering (630) Maintenance of Structures and Improvements (631) Maintenance of Power Production Equipment (632) Maintenance of Pumping Equipment (633) Total Pumping Expenses	94,335 32,989 756 10,819	0 0 0 107,822 32,865 0 0 0 427 0 11,876
PUMPING EXPENSES  Operation Supervision and Engineering (620)  Fuel for Power Production (621)  Power Production Labor and Expenses (622)  Fuel or Power Purchased for Pumping (623)  Pumping Labor and Expenses (624)  Expenses TransferredCredit (625)  Miscellaneous Expenses (626)  Rents (627)  Maintenance Supervision and Engineering (630)  Maintenance of Structures and Improvements (631)  Maintenance of Power Production Equipment (632)  Maintenance of Pumping Equipment (633)	94,335 32,989 756 10,819	0 0 0 107,822 32,865 0 0 0 427 0 11,876

## **WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
MATER TREATMENT EXPENSES		
WATER TREATMENT EXPENSES	20.262	45 700
Operation Labor and Expenses (642)	29,362	15,703
Miscellaneous Expenses (643) Rents (644)	12,724	4,173
Maintenance Supervision and Engineering (650)		0
	471	
Maintenance of Structures and Improvements (651)		3,191
Maintenance of Water Treatment Equipment (652)	26,600	6,311
Total Water Treatment Expenses	98,791	68,372
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	160,839	137,348
Storage Facilities Expenses (661)		0
Transmission and Distribution Lines Expenses (662)		0
Meter Expenses (663)		0
Customer Installations Expenses (664)		0
Miscellaneous Expenses (665)	20,549	28,208
Rents (666)		0
Maintenance Supervision and Engineering (670)		0
Maintenance of Structures and Improvements (671)		0
Maintenance of Distribution Reservoirs and Standpipes (672)	13,922	4,274
Maintenance of Transmission and Distribution Mains (673)	11,872	12,434
Maintenance of Fire Mains (674)		0
Maintenance of Services (675)	7,556	6,095
Maintenance of Meters (676)	1,381	1,235
Maintenance of Hydrants (677)	5,127	8,495
Maintenance of Miscellaneous Plant (678)		1,572
Total Transmission and Distribution Expenses	221,246	199,661

## **WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	5,304	5,202	
Total Customer Accounts Expenses	38,126	35,678	
SALES EXPENSES			
Sales Expenses (910)		0	
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,761	37,797	
Office Supplies and Expenses (921)	3,317	3,478	
Administrative Expenses TransferredCredit (922)		0	
Outside Services Employed (923)	6,673	4,687	
Property Insurance (924)	9,940	9,154	
Injuries and Damages (925)	15,971	7,333	
Employee Pensions and Benefits (926)	85,730	105,723	
Regulatory Commission Expenses (928)		0	
Duplicate ChargesCredit (929)		0	
Miscellaneous General Expenses (930)	10,891	9,556	
Rents (931)		0	
Maintenance of General Plant (932)	9,079	7,493	
Total Administrative and General Expenses	186,362	185,221	
Total Operation and Maintenance Expenses	705,969	671,132	

## **TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

	Method Used to Allocate Between			
Description of Tax (a)	Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		265,385	253,694	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,297	11,233	2
Net property tax equivalent		252,088	242,461	
Social Security		24,111	20,939	3
PSC Remainder Assessment		1,924	1,676	4
Other (specify): NONE			0	5
Total tax expense		278,123	265,076	

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## PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			La Crosse	La Crosse		1
SUMMARY OF TAX RATES						2
State tax rate	mills		0.190790	0.190790		3
County tax rate	mills		3.884140	3.884140		4
Local tax rate	mills		6.255640	6.255640		5
School tax rate	mills		10.474270	8.092390		6
Voc. school tax rate	mills		2.073870	2.073870		7
Other tax rate - Local	mills		0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000		9
Total tax rate	mills		22.878710	20.496830		10
Less: state credit	mills		0.985240	0.985240		11
Net tax rate	mills		21.893470	19.511590		12
PROPERTY TAX EQUIVALENT CALCU	LATIO	N				13
Local Tax Rate	mills		6.255640	6.255640		14
Combined School Tax Rate	mills		12.548140	10.166260		15
Other Tax Rate - Local	mills		0.000000	0.000000		16
Total Local & School Tax	mills		18.803780	16.421900		17
Total Tax Rate	mills		22.878710	20.496830		18
Ratio of Local and School Tax to Total	dec.		0.821890	0.801192		19
Total tax net of state credit	mills		21.893470	19.511590		20
Net Local and School Tax Rate	mills		17.994021	15.632533		21
Utility Plant, Jan. 1	\$	16,519,790	263,942	16,255,848		22
Materials & Supplies	\$	11,249	0	11,249		23
Subtotal	\$	16,531,039	263,942	16,267,097		24
Less: Plant Outside Limits	\$	376,599	0	376,599		25
Taxable Assets	\$	16,154,440	263,942	15,890,498		26
Assessment Ratio	dec.		1.048298	1.048298		27
Assessed Value	\$	16,934,667	276,690	16,657,977		28
Net Local & School Rate	mills		17.994021	15.632533		29
Tax Equiv. Computed for Current Year	\$	265,385	4,979	260,406		30
Tax Equivalent per 1994 PSC Report	\$	195,839				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6	) \$	265,385				34

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## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		_ 3
Total Intangible Plant	0	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	791		_ 4
Structures and Improvements (311)	0		_ 5
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		_ 7
Wells and Springs (314)	314,344		_ 8
Infiltration Galleries and Tunnels (315)	0		_ 9
Supply Mains (316)	0		_ 10
Other Water Source Plant (317)	0		_ 11
Total Source of Supply Plant	315,135	0	_
PUMPING PLANT			
Land and Land Rights (320)	35,000		12
Structures and Improvements (321)	205,768		_ 13
Boiler Plant Equipment (322)	0		_ 14
Other Power Production Equipment (323)	45,529		_ 15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	662,626		_ 17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		_ 19
Other Pumping Equipment (328)	3,439		_ 20
Total Pumping Plant	952,362	0	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		_ 21
Structures and Improvements (331)	0		_ _ 22
Water Treatment Equipment (332)	34,193	6,600	_ 23
Total Water Treatment Plant	34,193	6,600	_

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	•
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			791	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			314,344	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	315,135	
PUMPING PLANT				
Land and Land Rights (320)			35,000	12
Structures and Improvements (321)			205,768	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			45,529	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			662,626	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,439	20
Total Pumping Plant	0	0	952,362	•
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			40,793	23
Total Water Treatment Plant	0	0	40,793	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Balance First of Year	Additions	
	•	
()	(-)	
72,086		24
0		_ 25
1,368,564		_ 26
2,111,584	41,938	_ 27
0		_ 28
206,112	6,548	_ 
1,508,801	100,970	_ 30
208,099	7,338	31
489		32
5,475,735	156,794	
`		_
0		33
0		34
16,221	1,589	35
65,465	3,890	36
106,734	8,923	37
0		38
60,641	12,166	_ 39
7,164		_ 40
50,481		41
60,867		_ 42
1,198		_ 43
0		_ 44
0		_ 45
368,771	26,568	_
7,146,196	189,962	_
0		_ 46
	First of Year (b)  72,086  0 1,368,564 2,111,584 0 206,112 1,508,801 208,099 489 5,475,735  0 0 16,221 65,465 106,734 0 60,641 7,164 50,481 60,867 1,198 0 0 368,771 7,146,196	First of Year (b)         During Year (c)           72,086         0           1,368,564         41,938           206,112         6,548           1,508,801         100,970           208,099         7,338           489         5,475,735         156,794           0         0           16,221         1,589           65,465         3,890           106,734         8,923           0         0           60,641         12,166           7,164         50,481           60,867         1,198           0         0           368,771         26,568           7,146,196         189,962

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			72,086 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,368,564 26
Transmission and Distribution Mains (343)	4,671		2,148,851 27
Fire Mains (344)			0 28
Services (345)	2,696		209,964 29
Meters (346)	2,443		1,607,328 30
Hydrants (348)	4,482		210,955 31
Other Transmission and Distribution Plant (349)			489 32
Total Transmission and Distribution Plant	14,292	0	5,618,237
GENERAL PLANT Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,810 35
Computer Equipment (391.1)			69,355 36
Transportation Equipment (392)	15,382		100,275 37
Stores Equipment (393)	-,		0 38
Tools, Shop and Garage Equipment (394)			72,807 39
Laboratory Equipment (395)			7,164 40
Power Operated Equipment (396)			50,481 41
Communication Equipment (397)		(49,886)	10,981 42
SCADA Equipment (397.1)		49,886	51,084 43
Miscellaneous Equipment (398)		,	0 44
Other Tangible Property (399)			0 45
Total General Plant	15,382	0	379,957
Total utility plant in service directly assignable	29,674	0	7,306,484
Common Utility Plant Allocated to Water Department			<u> </u>
Total utility plant in service	29,674	0	7,306,484

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		_ 1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		_ 3
Total Intangible Plant	0	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		_ 4
Structures and Improvements (311)	0		_ 5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		_ 8
Infiltration Galleries and Tunnels (315)	0		_ 9
Supply Mains (316)	0		_ 10
Other Water Source Plant (317)	0		_ 11
Total Source of Supply Plant	0	0	-
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	236,869		- 13
Boiler Plant Equipment (322)	0		- 14
Other Power Production Equipment (323)	0		_ 15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	0		_ 17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		_ 19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	236,869	0	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	_

# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			<u> </u>
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			236,869 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	236,869
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		 25
Distribution Reservoirs and Standpipes (342)	505,503		26
Transmission and Distribution Mains (343)	6,117,161	289,879	27
Fire Mains (344)	0		_ 28
Services (345)	1,507,413	145,641	29
Meters (346)	0		_ 30
Hydrants (348)	868,293	99,369	_ 31
Other Transmission and Distribution Plant (349)	0		_ 32
Total Transmission and Distribution Plant	8,998,370	534,889	_
GENERAL PLANT Land and Land Rights (389) Structures and Improvements (390)	0		_ 33 34
Office Furniture and Equipment (391)	0		_ 3 <del>4</del> 35
Computer Equipment (391.1)	0		_ 35 _ 36
Transportation Equipment (392)	0		_ 30 _ 37
Stores Equipment (393)	0		_ 3 <i>i</i> 38
Tools, Shop and Garage Equipment (394)	0		_ 30 _ 39
Laboratory Equipment (395)	0		_ 40
Power Operated Equipment (396)	0		_ 41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		_
Miscellaneous Equipment (398)	0		_
Other Tangible Property (399)	0		45
Total General Plant	0	0	_
Total utility plant in service directly assignable	9,235,239	534,889	_
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,235,239	534,889	_

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# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			505,503 26
Transmission and Distribution Mains (343)			6,407,040 27
Fire Mains (344)			0 28
Services (345)			1,653,054 29
Meters (346)			0 30
Hydrants (348)			967,662 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	9,533,259
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	9,770,128
	<del>-</del>		· ,
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	9,770,128
Total utility plant in service	<u> </u>	<u> </u>	3,110,120

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

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Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT	(*)	(-)	()	
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			_ 2
Lake, River and Other Intakes (313)	0			_ 
Wells and Springs (314)	185,199	2.90%	9,116	_ 4
Infiltration Galleries and Tunnels (315)	0		•	_ 
Supply Mains (316)	0			_ 6
Other Water Source Plant (317)	0			_ 
Total Source of Supply Plant	185,199		9,116	- -
PUMPING PLANT				
Structures and Improvements (321)	155,047	3.20%	6,585	_ 8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	7,011	4.40%	2,003	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	298,638	4.40%	29,156	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,226	4.40%	151	15
Total Pumping Plant	463,922		37,895	-
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			_ 16
Water Treatment Equipment (332)	25,983	6.00%	2,250	_ 17
Total Water Treatment Plant	25,983		2,250	_
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			_ 18
Distribution Reservoirs and Standpipes (342)	390,748	1.90%	26,003	_ 19
Transmission and Distribution Mains (343)	762,032	1.30%	27,693	_ 20
Fire Mains (344)	0			21
Services (345)	334,621	2.90%	6,033	22
Meters (346)	401,189	5.50%	85,694	_ 23
Hydrants (348)	172,763	2.20%	4,610	_ 24

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Utility or Municipality--

	Balance End of Year (j)	Increase or (Decrease) (i)	Salvage (h)	Cost of Removal (g)	Book Cost of Plant Retired (f)	Account (e)
0 1	(					311
0 2	(					312
0 3	(					313
<u>5</u> 4	194,31					314
0 5	(					315
0 6	(					316
0 7	(					317
<u>5</u>	194,31	0	0	0	0	
5 8	82,18	(79,447)				321
<u> </u>		· · · · · · · · · · · · · · · · · · ·				322
4 10	9,01					323
 0 11						324
4 12	327,79					325
 0 13						326
0 14	(					327
	3,37					328
<u>0</u>	422,37	(79,447)	0	0	0	
0 16	(					331
_ 3 17	28,23					332
3_	28,23	0	0	0	0	
0 18	(					341
	318,36	(98,385)				342
	245,62	(539,425)			4,671	343
0 21		,			•	344
	49,33	(288,627)			2,696	345
_	484,44	, ,			2,443	346
	38,81	(134,080)			4,482	348

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	489	5.00%		_ 25
Total Transmission and Distribution Plant	2,061,842		150,033	_
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	15,973	5.80%	987	_ 27
Computer Equipment (391.1)	56,149	26.70%	3,804	
Transportation Equipment (392)	86,419	13.30%	13,766	 29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	28,228	5.80%	3,870	_ 31
Laboratory Equipment (395)	4,335	5.80%	415	32
Power Operated Equipment (396)	50,481	7.50%		33
Communication Equipment (397)	8,766	15.00%	1,647	34
SCADA Equipment (397.1)	51,084	9.20%		 35
Miscellaneous Equipment (398)	0			_ 
Other Tangible Property (399)	0			37
Total General Plant	301,435		24,489	
Total accum. prov. directly assignable	3,038,381		223,783	_
Common Utility Plant Allocated to Water Department	0			_ 38
Total accum. prov. for depreciation	3,038,381		223,783	=

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Utility or Municipality--

	Balance End of Year (j)	Adjustments Increase or (Decrease) (i)		Salvage (h)	Cost of Removal (g)	Book Cost of Plant Retired (f)	Account (e)
25	489						349
-	1,137,066	(1,060,517)	0	0		14,292	
26	0						390
-	16,960						391
	59,953						391.1
-						15,382	392
	0						393
31	32,098						394
	4,750						395
33	50,481						396
34	10,413						397
35	51,084						397.1
36	0						398
37	0						399
_	310,542	0	0	0		15,382	
•	2,092,526	(1,139,964)	0	0		29,674	
_ 38	0						
_	2,092,526	(1,139,964)	0	0		29,674	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	_
PUMPING PLANT				
Structures and Improvements (321)	87,027	3.20%	7,580	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			_ 10
Steam Pumping Equipment (324)	0			_ 11
Electric Pumping Equipment (325)	0			_ 12
Diesel Pumping Equipment (326)	0			_ 13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			_ 15
Total Pumping Plant	87,027		7,580	_
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			_ 17
Total Water Treatment Plant	0		0	_
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	107,990	1.90%	9,605	_ 19
Transmission and Distribution Mains (343)	617,025	1.30%	81,407	_ 20
Fire Mains (344)	0			_ 21
Services (345)	331,394	2.90%	45,827	_ 22
Meters (346)	0			_ 23
Hydrants (348)	152,522	2.20%	20,196	24

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	_
311					0 1	1
312						2
313						3
314						4
315						5
316					0 6	6
317					0 7	7
	0	0	) (	0 0	0	
321					94,607	8
322					· · · · · · · · · · · · · · · · · · ·	9
323					0_10	0
324					0 11	1
325					0 12	2
326					0 13	3
327					0 14	
328					0 15	5
	0	0		0 0	94,607	
331					0 16	6
332					0 17	7
	0	0	)	0 0	0	
341					0 18	8
342					117,595 19	
343					698,432 20	
344					0 21	
345					377,221 22	2
346					0 23	3
348					172,718 24	4

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Contributions--

- 1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			_ 25
Total Transmission and Distribution Plant	1,208,931		157,035	_
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			_ 27
Computer Equipment (391.1)	0			_ 28
Transportation Equipment (392)	0			_ 29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			_ 31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			_ 36
Other Tangible Property (399)	0			37
Total General Plant	0		0	
Total accum. prov. directly assignable	1,295,958		164,615	_
Common Utility Plant Allocated to Water Department	0			_ 38
Total accum. prov. for depreciation	1,295,958		164,615	=

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# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.) --Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	0	1	0	0	0 1,365,966	
390					0	26
391					0	_
391.1					0	
392					0	_
393					0	30
394					0	31
395					0	32
396					0	33
397					0	34
397.1					0	35
398					0	36
399					0	37
	0	1	0	0	0 0	<u> </u>
	0	1	0	0	0 1,460,573	3
					0	38
	0	ı	0	0	0 1,460,573	<u>}</u>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

**Sources of Water Supply** 

	3				
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			45,085	45,085	- 1
February			44,372	44,372	2
March			47,266	47,266	3
April			62,512	62,512	4
May			65,517	65,517	- 5
June			64,874	64,874	_ 6
July			83,073	83,073	7
August			76,921	76,921	8
September			81,532	81,532	9
October			55,743	55,743	10
November			43,747	43,747	11
December			44,150	44,150	12
Total annual pumpage	0	0	714,792	714,792	_
Less: Water sold				636,379	13
Volume pumped but not s	sold			78,413	14
Volume sold as a percent	of volume pumped			89%	15
Volume used for water pr	oduction, water quality	and system maintena	nce	29,343	16
Volume related to equipm	nent/system malfunctior	١		4,142	17
Non-utility volume NOT in	ncluded in water sales			245	18
Total volume not sold but	accounted for			33,730	19
Volume pumped but unac	counted for			44,683	20
Percent of water lost				6%	21
If more than 15%, indicate	e causes and state wha	at action has been tak	en to reduce water loss		22
Maximum gallons pumpe	d by all methods in any	one day during repor	ting year (000 gal.)	4,876	23
Date of maximum: 9/12	/2004				24
Cause of maximum: dry conditions					25
Minimum gallons pumped	by all methods in any	one day during report	ing year (000 gal.)	1,112	_ 26
Date of minimum: 12/6	/2004				27
Total KWH used for pump	oing for the year			1,694,638	_ 28
If water is purchased: Ven	ndor Name:				29
Poi	nt of Delivery:				30

## **SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	ldentification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	_
504 VILAS STREET	6	155	18	1,468,800	Yes	1
504 MONICA LANE	7	160	26	3,441,600	Yes	2
OAK AVE N & GROVE ST	8	170	26	2,980,800	Yes	3
840 11TH AVE SOUTH	9	160	26	3,960,000	Yes	4

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## **SOURCES OF WATER SUPPLY - SURFACE WATERS**

			Intak	es	
	Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE					_

1

## **PUMPING & POWER EQUIPMENT**

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	RWAY & GRAND VIEW BLVD	3041 EAST MAIN STREET	1867 BEAR PAW PLACE	2
Purpose	В	В	В	3
Destination	D	D	D	4
Pump Manufacturer	PACO	AURORA	US	5
Year Installed	1986	1998	2000	6
Туре	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	1,000	1,500	8
Pump Motor or				9
Standby Engine Mfr	PACO	SPECTRUM 100	KOHLER	10
Year Installed	1986	1998	2000	11
Туре	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	120	120	170	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification	#6	#7	#8 14
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST 15
Purpose	Р	Р	P 16
Destination	D	D	D 17
Pump Manufacturer	US	US	US 18
Year Installed	1971	1972	1979 <b>19</b>
Туре	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL 20
Actual Capacity (gpm)	1,020	2,390	2,070 <b>21</b>
Pump Motor or			22
Standby Engine Mfr	US	GE	SCANDIA 23
Year Installed	2003	2002	1979 <b>24</b>
Туре	ELECTRIC	ELECTRIC	ELECTRIC 25
Horsepower	100	250	250 <b>26</b>

## **PUMPING & POWER EQUIPMENT**

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#9		1
Location	840 11TH AVE SOUTH		2
Purpose	Р		3
Destination	D		4
Pump Manufacturer	US		5
Year Installed	1987		6
Туре	CENTRIFUGAL		7
Actual Capacity (gpm)	2,750		8
Pump Motor or			9
Standby Engine Mfr	US		10
Year Installed	1987		11
Туре	ELECTRIC		12
Horsepower	300		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or			22
Standby Engine Mfr			23
Year Installed			24
Туре			25
Horsepower			26

## **RESERVOIRS, STANDPIPES & WATER TREATMENT**

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4 5
Year constructed	1966	1979	1987	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	146	139	146	9
Total capacity in gallons (actual)	600,000	600,000	750,000	11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	Υ	Υ	Υ	23 24
Is water fluoridated (yes, no)?	Υ	Υ	Υ	25

## **RESERVOIRS, STANDPIPES & WATER TREATMENT**

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4 5
Year constructed	1996	1998		6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		7
Elevation difference in feet (See Headnote 3.)	1	119		9 10
Total capacity in gallons (actual)	225,000	1,100,000		11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	Υ	Υ		23 24
Is water fluoridated (yes, no)?	Y	Υ		25

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### **WATER MAINS**

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

				1	Number of Fee	t		
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	_
M	D	2.000	4,924	0	350	0	4,574	_ 1
Α	D	4.000	900	53	535	0	418	2
M	D	4.000	8,091	0	0	0	8,091	_ 3
Α	D	6.000	4,125	0	0	0	4,125	_ 4
M	D	6.000	220,111	3,951	0	0	224,062	5
M	D	8.000	74,866	6,577	0	0	81,443	6
M	D	10.000	27,821	0	0	0	27,821	_ 7
M	D	12.000	109,438	2,617	57	0	111,998	8
M	D	16.000	12,508	0	0	0	12,508	9
Total Within M	lunicipality		462,784	13,198	942	0	475,040	_
М	D	6.000	664	0	0	0	664	10
M	D	12.000	8,435	0	0	0	8,435	 11
M	D	16.000	5,900	0	0	0	5,900	 12
Total Outside	of Municipa	lity	14,999	0	0	0	14,999	_
Total Utility		=	477,783	13,198	942	0	490,039	_

### **WATER SERVICES**

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,886	3	3		1,886		1
M	1.000	2,881	83	12	0	2,952	362	2
M	1.250	52	0	0	0	52		3
M	1.500	183	55	0	0	238	9	4
M	2.000	109	4	0	0	113	21	5
M	3.000	1	0	0	0	1		6
M	4.000	32	14	0	0	46	12	7
M	6.000	58	9	0	0	67	5	8
M	8.000	22	4	0	0	26		9
M	10.000	3	0	0	0	3		10
M	12.000	2	0	0	0	2		11
Total Utili	ty _	5,229	172	15	0	5,386	409	

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2

### **METERS**

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

#### **Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,903	120	59	(9)	4,955	556	
0.750	395	56	0	20	471	32	
1.000	290	44	1	13	346	87	
1.250	2	0	2	1	1	0	
1.500	82	3	1	1	85	24	
2.000	89	4	1	(6)	86	14	,
3.000	25	0	4	0	21	0	,
4.000	8	0	0	0	8	0	
Total:	5,794	227	68	20	5,973	713	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,727	134	2	4	0	88	4,955	_ 1
0.750	414	30	0	1	0	26	471	2
1.000	165	149	4	13	0	15	346	3
1.250	1	0	0	0	0	0	1	4
1.500	2	74	0	6	0	3	85	5
2.000	1	64	0	16	0	5	86	6
3.000	0	7	0	5	0	9	21	7
4.000	1	4	0	2	0	1	8	8
Total:	5,311	462	6	47	0	147	5,973	

## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	_
Fire Hydrants						
Outside of Municipality	30				30	1
Within Municipality	835	32	7		860	2
Total Fire Hydrants	865	32	7	0	890	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 890

Number of distribution system valves end of year: 1,276

Number of distribution valves operated during year: 634

### WATER OPERATING SECTION FOOTNOTES

### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

#### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

A/C 642 - Union wage increase this year and a person retired and was paid out his accrued vacation etc.

A/C 652 - Repairs to Well #9 this year

A/C 660 - Union wage increase this year.

A/C 926 - Two employees retired during the year and the benefit accrual reduced accordingly.

#### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

To reclassify SCADA equipment to proper account.

## Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12) If Adjustments for any account are nonzero, please explain.

Adjust out accumulated depreciation on contributed plant to a deferred credit

#### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Mains were financed as follows: Developer financed: 12,631' Utility financed: 567'

#### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The new services were financed as follows: Developer financed: 164 Utility financed: 8

#### Meters (Page W-23)

#### Explain all reported adjustments.

The Utiltiy adjusted its records to reflect actual meters in service and in stock.

### WATER OPERATING SECTION FOOTNOTES

### Meters (Page W-23)

If 2-inch or greater meters are reported as residential, please explain.

The 4" residential meter is a wealthy customer who has a mini golf course, sprinkler system and an indoor pool.

The 2" residential meter is a sprinkling meter for a large house and grounds.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes

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